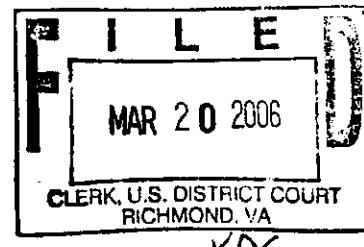


EXHIBIT B

IN THE UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF VIRGINIA
RICHMOND DIVISION



ePLUS, INC.,

Plaintiff,

v.

SAP AMERICA, INC., et al.,

Defendants.

Civil Action Number 3:05CV281-JRS

ORDER

THIS MATTER comes before the Court on Defendants SAP AG and SAP America, Inc's. (collectively "SAP") Motion for Summary Judgment. Upon due consideration by the Court, SAP's Motion is hereby GRANTED in part and DENIED in part.

Upon concession by Plaintiff, ePlus, Inc., SAP's Motion for Summary Judgment that the manufacture, use, sale, offer to sell, or importation of SAP SRM does not infringe the means-plus-function claims—6,023,683 claims 1–25; 6,055,516 claims 16–20; and 6,505,172 claims 1–5—either literally or under the doctrine of equivalents is hereby GRANTED.

SAP's Motion for Summary Judgment that it is not liable for contributory infringement related to any of the claims-in-suit is hereby GRANTED.

SAP's Motion for Summary Judgment that it does not directly infringe any of the claims-in-suit is hereby GRANTED.

Finding numerous genuine issues of material fact in dispute, SAP's Motion for Summary Judgment that it is not liable for inducement of infringement related to any claims-in-suit is hereby DENIED.

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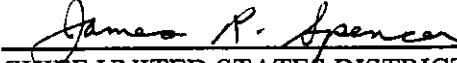
SAP's Motion for Summary Adjudication that ePlus cannot claim a date of invention earlier than August 10, 1994—the filing date of the initial patent application—is hereby DENIED.

Accordingly, SAP's Motion for Summary Judgment (Dkt No. 135) is hereby GRANTED in part and DENIED in part.

The Clerk is directed to fax a copy of this Order to lead counsel on each side, and to send copies to all parties of record.

It is SO ORDERED.

ENTERED this 20th day of March 2006



CHIEF UNITED STATES DISTRICT JUDGE